ABSTRACT OF THE DISCLOSURE

To make it possible to obtain a sharp impurity profile without presenting a disadvantage such as an increase in parasitic resistance or the like using a laser annealing method to thereby meet sufficiently the requirements for making a semiconductor element finer and more highly integrated. A gate electrode is pattern formed above a semiconductor substrate made of n-type silicon single crystal through a gate insulating film. Thereafter, atoms, Ge^+ here, having properties just enough to amorphize single crystal Si are ion implanted (shown by arrows) from oblique directions to the Si surface of the substrate with the gate electrode as a mask to melt and re-crystallize the single crystal Si so as to form amorphous regions which seep into the substrate under the gate electrode. Thereafter B^+ ions are implanted into the amorphous regions and laser irradiation is executed thereon.